



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARY KLINGENMEYER of
(Person responsible for accounts)

WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/26/2001
(Date)

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913**When was utility organized?** 12/31/1936**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS MARY KLINGENMEYER**Title:** VILLAGE CLERK/TREASURER**Office Address:**500 CEDAR ST
P.O. BOX 261
WEST BARABOO, WI 53913**Telephone:** (608) 356 - 2516**Fax Number:** (608) 356 - 2441**E-mail Address:** VILWESTBOO@BARABOO.COM

Individual or firm, if other than utility employee, preparing this report:

Name: VIG AND ASSOCIATES LLC**Title:****Office Address:** VIG AND ASSOCIATES LLC117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: VIG AND ASSOCIATES LLC**Title:****Office Address:** VIG AND ASSOCIATES LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:****Date of most recent audit report:** 1/25/2001**Period covered by most recent audit:** 1/1/2000 - 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT DEMARS**Title:** SUPERINTENDENT**Office Address:**500 CEDAR
WEST BARABOO, WI 53913**Telephone:** (608) 356 - 2516**Fax Number:** (608) 356 - 2441**E-mail Address:**

Name of utility commission/committee: WEST BARABOO UTILITY COMMITTEE

Names of members of utility commission/committee:SCOTT ALEXANDER, PRESIDENT
JAMES BOWERS, MEMBER
ELGIN BULIN, MEMBER
RAY GETSCHMAN, MEMBER
JAMES MARENDIA, MEMBER
CHRISTOPHER NEILSEN, MEMBER
TERRY SPENCER, MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES**Date of Ordinance:** 6/25/1959

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	430,187	346,561	1
Operating Expenses:			
Operation and Maintenance Expense (401)	309,992	299,309	2
Depreciation Expense (403)	28,745	26,714	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,956	26,734	5
Total Operating Expenses	367,693	352,757	
Net Operating Income	62,494	(6,196)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,494	(6,196)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,654	5,574	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,654	5,574	
Total Income	68,148	(622)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	68,148	(622)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,150	21,187	13
Amortization of Debt Discount and Expense (428)	1,791	1,791	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	24,125	18,973	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	46,066	41,951	
Net Income	22,082	(42,573)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(55,170)	(12,597)	19
Balance Transferred from Income (433)	22,082	(42,573)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(33,088)	(55,170)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY CASH INVESTMENTS AND RESERVES	5,654	4
Total (Acct. 419):	5,654	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	248,134	0	182,053	0	430,187	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,824				1,824	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	246,310	0	182,053	0	428,363	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,774,355	1,724,671	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	258,322	231,587	2
Net Utility Plant	1,516,033	1,493,084	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	18,670	0	6
Special Funds (125)	51,722	50,000	7
Total Other Property and Investments	70,392	50,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	77,530	67,018	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,383	48,611	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	294,988	194,558	14
Materials and Supplies (150)	9,871	9,431	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	434,772	319,618	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,889	17,679	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	247,262	264,885	20
Total Deferred Debits	263,151	282,564	
Total Assets and Other Debits	2,284,348	2,145,266	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	764,464	700,417	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(33,088)	(55,170)	23
Total Proprietary Capital	731,376	645,247	
LONG-TERM DEBT			
Bonds (221)	405,000	430,000	24
Advances from Municipality (223)	482,593	496,952	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	887,593	926,952	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,272	47,603	28
Payables to Municipality (233)	139,887	73,224	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,838	41,769	31
Interest Accrued (237)	15,209	16,268	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	248,206	178,864	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	417,173	394,203	38
Total Liabilities and Other Credits	2,284,348	2,145,266	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,497,131	277,224	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,497,131	277,224	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	160,153	98,169	0	0	9
Total Accumulated Provision	160,153	98,169	0	0	
Net Utility Plant	1,336,978	179,055	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	136,330	95,257			231,587	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,884	4,861			28,745	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,949	(1,949)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,833	2,912	0	0	28,745	13
Debits during year						14
Book cost of plant retired	2,010	0			2,010	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,010	0	0	0	2,010	19
Balance End of Year	160,153	98,169	0	0	258,322	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.77%	1.06%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,871	9,431	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,871	9,431	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 GO DEBT	1,309	428	10,472	1
Water MRB	482	428	5,417	2
Total			15,889	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	700,417	1
Changes during year (explain):		
GENERAL'S CONTRIBUTION FOR DEBT PAYMENT	24,505	2
KOCK ST PLANT ADDITIONS CONTRIBUTED BY MUNI	39,542	3
Balance end of year	764,464	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	02/11/1996	03/01/2012	4.75%	405,000	1
Total Bonds (Account 221):				405,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan 01	08/17/1981	03/15/2001	7.50%	157,479	1
State Trust Fund Loan 02	07/11/1994	03/15/2014	5.50%	7,024	2
1999 GO DEBT	06/17/1999	06/17/2009	4.80%	318,090	3
Total for Account 223				482,593	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	41,769	1
Accruals:		
Charged water department expense	26,079	2
Charged electric department expense	473	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	26,552	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,278	7
PSC Remainder Assessment	205	8
Other (explain):		
NONE		9
Total payments and other debits	3,483	
Balance end of year	64,838	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	7,005	20,150	20,496	6,659	1
Subtotal	7,005	20,150	20,496	6,659	
Advances from Municipality (223)					
State Trust Fund Loan 01	843	634	1,057	420	2
State Trust Fund Loan 02	7,247	8,748	9,090	6,905	3
1999 GO DEBT	1,173	14,743	14,691	1,225	4
Subtotal	9,263	24,125	24,838	8,550	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	16,268	44,275	45,334	15,209	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	200,059	0	0	194,144	0	394,203	1
Add credits during year:							
For Services	1,700			1,700		3,400	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	19,570					19,570	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	221,329	0	0	195,844	0	417,173	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	18,670	2
Total (Acct. 124):	18,670	
Special Funds (125):		
DEBT SERVICE FUNDS	51,722	3
Total (Acct. 125):	51,722	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,435	5
Electric		6
Sewer (Regulated)	27,948	7
Other (specify):		
NONE		8
Total (Acct. 142):	52,383	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNI - PREVIOUS YEARS	117,766	12
DUE FROM MUNI - 1999 PUBLIC FIRE PROTECTION	76,792	13
DUE FROM MUNI - 2000 PUBLIC FIRE PROTECTION	99,530	14
DUE FROM MUNI - SPECIAL ASSESSMENTS	900	15
Total (Acct. 145):	294,988	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
INVESTMENT IN CITY OF BARABOO WWTP	247,262	18
Total (Acct. 183):	247,262	
Payables to Municipality (233):		
DUE TO MUNI - PREVIOUS YEARS	67,915	19
DUE TO MUNI - 1999 INTEREST	14,692	20
DUE TO MUNI - 2000 INSUR.	13,660	21
DUE TO MUNI - TAX EQUIV.	43,620	22
Total (Acct. 233):	139,887	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,474,406	0	275,106	0	1,749,512	1
Materials and Supplies	9,651	0	0	0	9,651	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	148,241	0	96,713	0	244,954	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	210,694	0	194,994	0	405,688	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,125,122	0	(16,601)	0	1,108,521	
Net Operating Income	68,171	0	(5,677)	0	62,494	8
Net Operating Income as a percent of						
Average Net Rate Base	6.06%	N/A	N/A	N/A	5.64%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	732,440	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(44,129)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	688,311	
Net Income		
Net Income	22,082	5
Percent Return on Proprietary Capital	3.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

The utility's rate increase was effective on January 1, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

A/C 183 - Other deferred debits - Balance relates to utility's unamortized portion of costs assessed to it from the City of Baraboo's wastewater treatment plant.

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Village Board
of the Village of West Baraboo
West Baraboo, Wisconsin 53120-0166

We have compiled the balance sheets of the Village of West Baraboo Municipal Water and Sewer Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 26, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

September 24, 2001

Ms. Mary Klingenmeyer, Village Clerk/Treasurer
West Baraboo Water and Sewer Utility
P.O. Box 261
West Baraboo, WI 53913-0261

Re: Revised composite depreciation rate File 6370

Dear Ms. Klingenmeyer:

By letter dated November 3, 1999, with regard to the staff's rate proposal for your utility's last water rate case in docket 6370-UR-100, you were also informed of a revised composite depreciation rate of 2.00 percent, to be effective January 1, 2000. A copy of the computation of the revised rate is enclosed. A review of the 2000 annual report indicates that the previous composite depreciation rate of 1.77 percent was used in 2000. The rates for water service presently being charged to the utility's customers were determined using revenue requirement for the 2000 test year which included depreciation expense based upon 2.00 percent composite rate. Please implement the revised water composite depreciation rate of 2.00 percent beginning in the year 2001. If you have any questions, feel free to contact me at (608) 266-1282.

Sincerely,

James P. Luckow
Depreciation Specialist
Division of Water, Compliance and Consumer Affairs

JPL:tlm:w:\compl\luckow\other\letters\west baraboo.doc

Enclosure

cc: Vig and Associates, LLC

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 18, 2001

Mrs. Mary Klingenmeyer, Village Clerk-Treasurer
West Baraboo Municipal Water & Sewer Utility
500 Cedar Street
P.O. Box 261
West Baraboo, WI 53913-0261

2000 Analytical Review DWCCA-6370-PJL

Dear Mrs. Klingenmeyer:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$117,766 reported in Account 145 and the \$67,915 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported multiple items described as prior year costs. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.
3. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported multiple items described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review

FINANCIAL SECTION FOOTNOTES

closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6370.doc

To: Peter Leege
Subject: 2000 Analytical Review

Peter,
I received your analytical review letter dated October 18, 2001. I will be discussing the comments you made with our auditor, who prepared the report. You will hear from either our auditors, Vig and Associates, or myself, within the 30 days you requested in the letter.
Mary

Mary K. Klingenmeyer, CMC-CMTW
Village Clerk/Treasurer
West Baraboo Sauk County 1260
608-356-2516
FAX: 608-356-2441
e-mail: vilwestboo@baraboo.com

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	245,456	1
Total Sales of Water	245,456	
Other Operating Revenues		
Forfeited Discounts (470)	619	2
Other Water Revenues (474)	2,059	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,678	
Total Operating Revenues	248,134	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	84,114	5
General Operating Expenses (680-690)	46,425	6
Total Operation and Maintenance Expenses	130,539	
Other Operating Expenses		
Depreciation Expense (403)	23,884	7
Amortization Expense (404)		8
Taxes (408)	25,540	9
Total Other Operating Expenses	49,424	
Total Operating Expenses	179,963	
NET OPERATING INCOME	68,171	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	504	22,984	89,073	4
Commercial	78	19,235	48,169	5
Industrial	3	183	802	6
Total Metered Sales to General Customers (461)	585	42,402	138,044	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		99,530	8
Other Sales to Public Authorities (464)	20	2,502	7,882	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	606	44,904	245,456	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	99,530	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	99,530	
Forfeited Discounts (470):		
Customer late payment charges	619	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	619	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,824	7
Other (specify):		
OTHER	235	8
Total Other Water Revenues (474)	2,059	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	17,710	1
Purchased Water (610)	51,728	2
Fuel or Power Purchased for Pumping (620)	0	3
Chemicals (630)	0	4
Supplies and Expenses (640)	8,583	5
Repairs of Water Plant (650)	5,938	6
Transportation Expenses (660)	155	7
Total Plant Operation and Maintenance Expenses	84,114	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	17,710	8
Office Supplies and Expenses (681)	2,584	9
Outside Services Employed (682)	5,319	10
Insurance Expense (684)	5,726	11
Employees Pensions and Benefits (686)	12,369	12
Regulatory Commission Expenses (688)	321	13
Miscellaneous General Expenses (689)	2,396	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	46,425	
Total Operation and Maintenance Expenses	130,539	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,070	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		473	2
Net property tax equivalent		22,597	
Social Security		2,738	3
PSC Remainder Assessment		205	4
Other (specify): NONE		0	5
Total tax expense		25,540	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214590				3
County tax rate	mills		4.680880				4
Local tax rate	mills		7.046620				5
School tax rate	mills		9.606490				6
Voc. school tax rate	mills		1.573850				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.122430				10
Less: state credit	mills		1.630550				11
Net tax rate	mills		21.491880				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.046620				14
Combined School Tax Rate	mills		11.180340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.226960				17
Total Tax Rate	mills		23.122430				18
Ratio of Local and School Tax to Total	dec.		0.788280				19
Total tax net of state credit	mills		21.491880				20
Net Local and School Tax Rate	mills		16.941629				21
Utility Plant, Jan. 1	\$	1,451,681	1,451,681				22
Materials & Supplies	\$	9,431	9,431				23
Subtotal	\$	1,461,112	1,461,112				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,461,112	1,461,112				26
Assessment Ratio	dec.		0.931983				27
Assessed Value	\$	1,361,732	1,361,732				28
Net Local & School Rate	mills		16.941629				29
Tax Equiv. Computed for Current Year	\$	23,070	23,070				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,070					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	994	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	994	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,058		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,875		17
Diesel Pumping Equipment (326)	30,678		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	163,611	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,689		24
Structures and Improvements (341)	575		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			994	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	994	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,058	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			56,875	17
Diesel Pumping Equipment (326)			30,678	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	163,611	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			14,689	24
Structures and Improvements (341)			575	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	351,542		26
Transmission and Distribution Mains (343)	710,105	30,692	27
Fire Mains (344)	0		28
Services (345)	71,369	4,609	29
Meters (346)	61,371	9,222	30
Hydrants (348)	63,608	1,942	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,273,259	46,465	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	765		35
Computer Equipment (372.1)	3,014		36
Transportation Equipment (373)	175		37
Other General Equipment (379)	10,858		38
Other Tangible Property (390)	0		39
Total General Plant	14,812	0	
Total utility plant in service directly assignable	1,451,682	47,459	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,451,682	47,459	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			351,542 26
Transmission and Distribution Mains (343)			740,797 27
Fire Mains (344)			0 28
Services (345)			75,978 29
Meters (346)	2,010		68,583 30
Hydrants (348)			65,550 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,010	0	1,317,714
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			765 35
Computer Equipment (372.1)			3,014 36
Transportation Equipment (373)			175 37
Other General Equipment (379)			10,858 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	14,812
Total utility plant in service directly assignable	2,010	0	1,497,131
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,010	0	1,497,131

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January				0	1
February				0	2
March	11,459			11,459	3
April				0	4
May				0	5
June	15,642			15,642	6
July				0	7
August				0	8
September	12,944			12,944	9
October				0	10
November				0	11
December	11,534			11,534	12
Total for year	51,579	0	0	51,579	
Less: Measured or estimated water used in main flushing and water treatment during year				650	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				50,929	16
Less: Water sold				44,904	17
Losses and unaccounted for				6,025	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year					21
Date of maximum:					22
Cause of maximum:					23
Minimum gallons pumped by all methods in any one day during reporting year					24
Date of minimum:					25
Total KWH used for pumping for the year				0	26
If water is purchased: Vendor Name: City of Baraboo					27
Point of Delivery: West Baraboo					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NONE	none	0	0	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER STATION			1
Location	WEST SIDE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	USEMCO			5
Year Installed	1999			6
Type	OTHER			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	ONON			10
Year Installed	1999			11
Type	NATURAL GAS			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1991		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	162		7
Total capacity in gallons	300,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,000	0	0	0	2,000	1
M	D	4.000	255	0	0	0	255	2
M	D	6.000	29,182	0	0	0	29,182	3
M	D	8.000	11,370	1,064	0	0	12,434	4
M	D	10.000	1,977	0	0	0	1,977	5
M	D	12.000	2,658	0	0	0	2,658	6
Total Within Municipality			47,442	1,064	0	0	48,506	
Total Utility			47,442	1,064	0	0	48,506	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	282	6	0	0	288		1
M	1.000	148	0	0	0	148		2
M	1.250	3	0	0	0	3		3
M	1.500	15	0	0	0	15	8	4
M	2.000	5	0	0	0	5		5
M	6.000	1	0	0	0	1		6
Total Utility		454	6	0	0	460	8	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	536	65	65	10	546	65	1
0.750	5	0	0	0	5	0	2
1.000	18	1	1	0	18	1	3
1.500	6	0	0	0	6	0	4
2.000	13	1	1	0	13	1	5
Total:	578	67	67	10	588	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	479	41	1	15	0	10	546	1
0.750	0	5	0	0	0	0	5	2
1.000	3	14	0	1	0	0	18	3
1.500	0	5	0	1	0	0	6	4
2.000	0	9	2	2	0	0	13	5
Total:	482	74	3	19	0	10	588	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	86	1		2	89	2
Total Fire Hydrants	86	1	0	2	89	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	89
Number of distribution system valves end of year:	203
Number of distribution valves operated during year:	203

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 640 - Supplies and expenses - Decrease due to inconsistent allocation of expenses from prior year to current year.

A/C 650 - Repairs to Water plant - Increase due to inconsistent allocation of expenses from prior to current year.

A/C 681 - Office supplies and expenses - Decrease due to reduction in office supplies paid for by the utility.

A/C 688 - Regulatory commission expense - Decreased due to the fact that there were expenses in 1999 relating to a rate case application and there were no such expenses in 2000.

Water Mains (Page W-15)

Main additions financed through a contribution from the municipality.

Water Services (Page W-16)

The utility has several customers that have one service with multiple customers (ie: duplexes, apartments). Hence, the number of customers and number of services will not match.

The services additions were financed through customer contributions and through the use of internal funds.

Meters (Page W-17)

Adjustment needed to adjust meters to physical count.

Hydrants and Distribution System Valves (Page W-18)

The adjustments were necessary to update records per utility count.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	181,041	1
Total Sewage Operating Revenues	181,041	
Other Operating Revenues		
Forfeited Discounts (631)	856	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	156	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	1,012	
Total Operating Revenues	182,053	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	100,984	8
Maintenance Expenses (831-834)	17,686	9
Customer Accounting & Collection Expenses (840-843)	17,710	10
Administrative and General Expenses (850-857)	43,073	11
Total Operation and Maintenance Expenses	179,453	
Other Operating Expenses		
Depreciation Expense (403)	4,861	12
Amortization Expense (404)		13
Taxes (408)	3,416	14
Total Other Operating Expenses	8,277	
Total Operating Expenses	187,730	
NET OPERATING INCOME	(5,677)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	504	22,164	102,417	5
Commercial Revenues	78	19,235	72,115	6
Industrial Revenues				7
Revenues from Public Authorities	21	2,209	6,509	8
Total Measured Service to General Customers (622)	603	43,608	181,041	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	603	43,608	181,041	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	856	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	856	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS	156	6
Total Miscellaneous Operating Revenues (635)	156	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	100,984	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	100,984	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	17,686	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	17,686	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	17,710	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	17,710	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	17,710	19
Office Supplies and Expenses (851)	1,773	20
Outside Services Employed (852)	3,636	21
Insurance Expense (853)	5,726	22
Employees Pensions and Benefits (854)	12,369	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	35	24
Miscellaneous General Expenses (856)	1,824	25
Rents (857)		26
Total Administrative and General Expenses	43,073	
Total Operation and Maintenance Expenses	179,453	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,738	1
Local and School Tax Equivalent on Meters Charged by Water Department		473	2
PSC Remainder Assessment		205	3
Other (specify): NONE			4
Total tax expense		3,416	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	669		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	19,476	4,235	6
Collecting Mains and Accessories (313)	245,251		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	265,396	4,235	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			669	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			23,711	6
Collecting Mains and Accessories (313)		(1)	245,250	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	(1)	269,630	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	902		31
Computer Equipment (372.1)	2,304		32
Transportation Equipment (373)	175		33
Other General Equipment (379)	4,212		34
Other Tangible Property (390)	0		35
Total General Plant	7,593	0	
Total utility plant in service directly assignable	272,989	4,235	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	272,989	4,235	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			0	28
Total Treatment and Disposal Plant	0	0	0	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)		1	903	31
Computer Equipment (372.1)			2,304	32
Transportation Equipment (373)			175	33
Other General Equipment (379)			4,212	34
Other Tangible Property (390)			0	35
Total General Plant	0	1	7,594	
Total utility plant in service directly assignable	0	0	277,224	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	277,224	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	438	5	0	0	443	207	1
Sewer	6.000	2	0	0	0	2		2
Total Utility		440	5	0	0	445	207	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	16	0	0	0	16	1
8.000	33,859	0	0	0	33,859	2
10.000	1,094	0	0	0	1,094	3
12.000	241	0	0	0	241	4
Total Utility	35,210	0	0	0	35,210	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

A/C 827 - Other operating supplies & expense - The amount consists of wholesale purchases of water and sewer from Baraboo in the amount of \$79,301 and amortization of the investment in the Baraboo plant of \$21,643. The remaining balance is for purchases of operation supplies.

A/C 852 - Outside services employed - Increase due to additional expenses for purchased services.

A/C 855 - Regulatory commission expense - Decreased due to the fact that there were expenses in 1999 relating to a rate case application and there were no such expenses in 2000.

Sewer Utility Plant in Service (Page S-07)

Adjustments due to rounding.

Sewer Services (Page S-09)

Additions were financed through customer contributions and the use of internal funds.
